1	by the Political Subdivisions Committee on whether or
2	not we should recommend a Department of State and Local
3	Affairs and partly resolved that question in the nega-
4	tive, feeling it was properly a matter for statutory
5	provision rather than constitutional provision, and I
6	feel the same way as far as the Department of Revenue.
7	I feel it is properly statutory rather than constitutional
8	THE CHAIRMAN: Any further comment?
9	Dr. Michener?
10	DR. MICHENER: At the Federal level, I just
11	might mention the whole trend is away from rigidity to
12	flexibility, even to the extent of giving the heads of
13	department and even the President power by executive
14	order to move functions around, rather than to cement it
15	in a constitutional provision.
16	THE CHAIRMAN: Any further comment?
17	Mr. Haile?
18	MR. HAILE: If it is desirable to combine the
19	offices of Comptroller and Treasurer, then the Legislature
20	would move. I suggest we leave it to the Legislature.
21	But the third official function of auditing, I don't